

How to Report Substitutes to DRS

DRS Notice 04-001

Employee	Service For You	Reporting Method
TRS Plan 1 Member	Substitute teaching only	TRS Substitute Reporting
	Substitute teaching + less than full-time contract	TRS Regular Reporting
	Substitute teaching + full-time contract	TRS Regular Reporting
	Full-time contract only	TRS Regular Reporting
	Less than full-time contract only	TRS Regular Reporting
	Substitute teaching + SERS eligible position	TRS Regular Reporting
	Substitute teaching + SERS ineligible position	TRS Regular Reporting
	Substitute teaching + SERS substitute	TRS Substitute Reporting
	SERS substitute only	TRS Substitute Reporting
TRS Plan 1 Former (Withdrawn) Member	Substitute teaching only	TRS Substitute Reporting
	Substitute teaching + less than full-time contract	TRS Substitute Reporting
	Substitute teaching + full-time contract	TRS Regular Reporting
	Full-time contract only	TRS Regular Reporting
	Less than full-time contract only	TRS Substitute Reporting (Optional **)
	Substitute teaching + SERS eligible position	SERS Regular Reporting
	Substitute teaching + SERS ineligible position	TRS Substitute Reporting
	Substitute teaching + SERS substitute	TRS Substitute Reporting
	SERS substitute only	SERS Substitute Reporting
TRS Plan 2 or TRS Plan 3 Member	Substitute teaching only	TRS Substitute Reporting
	Substitute teaching + TRS ineligible position*	TRS Substitute Reporting
	Substitute teaching + TRS eligible position*	TRS Regular Reporting
	TRS eligible position* only	TRS Regular Reporting
	TRS ineligible position* only	TRS Substitute Reporting (Optional **)
	Two TRS ineligible positions*; or TRS ineligible position* + SERS ineligible position	TRS Regular Reporting if combined hours meet the eligibility criteria. Otherwise TRS Substitute reporting.
	Substitute teaching + SERS eligible position	SERS Regular Reporting
	Substitute teaching + SERS ineligible position	TRS Substitute Reporting
	Substitute teaching + SERS substitute	TRS Substitute Reporting
	SERS substitute only	SERS Substitute Reporting

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Employee	Service For You	Reporting Method
SERS Plan 2 or SERS Plan 3	SERS substitute only	SERS Substitute Reporting
	SERS substitute + SERS ineligible position	SERS Substitute Reporting
	SERS substitute + SERS eligible position	SERS Regular Reporting
	SERS eligible position only	SERS Regular Reporting
	SERS ineligible position only	SERS Substitute Reporting (Optional **)
	Two SERS ineligible positions; or SERS ineligible position + TRS ineligible position*	SERS Regular Reporting if combined hours meet the eligibility criteria. Otherwise SERS Substitute reporting.
	Substitute teaching + SERS eligible position	SERS Regular Reporting
	Substitute teaching + SERS ineligible position	TRS Substitute Reporting
	Substitute teaching + SERS substitute	TRS Substitute Reporting
	Substitute teaching only	TRS Substitute Reporting
PERS Plan 1	Substitute teaching + PERS eligible position	PERS Regular Reporting
	Substitute teaching + PERS ineligible position	TRS Substitute Reporting

* The TRS eligible or ineligible position must be a contracted position.

** If you know the employee *does not* work for any other employer, substitute reporting is optional.

Effective with the 2004-2005 Fiscal/School Year, start using type code 39 or 79 and report employees working as substitutes on the transmittal report.